Previous references.
G.F. 134-12 (dl 12 April 1913)

1913-14
(Gen. Fin)

File No. 73-13
Serial Nos. 2 & 4

Later references.
G.F. 75-14
G.F. 90-1555 182, B. Jany 16.

P31E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 2 & 4.

Part B. for June 1;

SUBJECT.

Annual Report on the working of the Local Audit Dept.

From The Comptroller
No. 4329/LAD 484. dy. 15 January 1914.
Forwards the finial accounts of the District Boards and municipalities in Mysore for 1912 and submits the annual report on the working of the Local Audit Dept during the second year.

G.O. no. Fl. 60(48-58 dy 20th June 1914.
To the Comptroller & Govt.
The Presidents of Bangalore
& Mysore City municipalities
The Dy Commissioners of Dts.
Records the the Local Audit Report with certain observations

G.R.S. 11] 1913-14

GENERAL AND REVENUE SECRETARIAT.

(97)

NOTES.

File No. 73-13

FILE HEADING.

Annual Report on the working of the Local audit Deptt.

From The Comptroller

No.	Dated	Received

Diary No. 2696	Enclos.	Spare Copies.	Serial No. 2

BRIEF ABSTRACT OF LETTER.

Forwards the final accounts of the District Boards and Municipalities in Mysore for 1912 and submits the annual report on the working of the Local audit Deptt during the second year.

NOTES AND ORDERS.

The final accounts of the Dt Boards & Municipalities are being dealt with in Br IV.

2 This Branch is concerned about the report relating to the work of the L A D during the year.

3 Points calling for notice and remarks are the following:—

NOTES—First Sheet.

GPB—35,000—15-6-12

G. R. S. 12]

General and Revenue Secretariat.

97 File No. 73 of 1913.

Serial No.	
	Para (1) Suggests that 15th Sep. may be fixed as the due date for submission of the report (~~of the Boards~~ of municipalities) if Govt desire to have it sent in advance of the final accounts. It is for Br. IV. to decide.
	~~Para (2)~~
	Para (2) Indicates the quantity of work finished during the year. It compares well with the work of the last year.
	Para (3) Adverts to the inadequacy of the staff on the Local audit Deptt and how with the sanction of the re-organisation of the Comptroller's Office and the grant of additional hands the regrouping of the Divisions of auditors circles. Promises to wipe out the arrears of work yet to be done.
	Para 4. As a result of a careful calculation reports that the additional staff required for the Mysore audit is four hands and that a reference has been made to Govt. [Br. VII will be requested to note the stage of its progress of disposal
	Para 5. In indicating the arrears of work still to be executed, enumerates the work done by the auditors in the last previous years, and promises to clear off the arrears with the help.

NOTE—Contn. sheet.

GPB—60,000—7-11-15

General and Revenue Secretariat. | G7 File No. 73 of 1913.

Serial No.	
	of temporary hands during the current year.
Para 6.	As a result of inspection of about 22 institutions by Mr. B Srinivasaiyan during his itineration of 108 days reports detection of misappropriations in the Health Office of the Mysore City municipality about which a special report was submitted to Govt.
Para. 7.	The plan of work was similar to that in the previous years, but he repeats the complaint that the objection statements and audit notes forwarded to Departmental authorities are not receiving prompt attention Out of 75 audit notes issued only 47 have been received back up to date. 28 remains unresponded to by Dy Comrs
Para 8-9.	Three cases of serious instances of embezzlements have been discovered wherein the irregularities are traced to the want of supervision on the part of Vice Presidents. He further details minor instances of culpable neglect resulting in loss of money and violations of account rules.

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat.

GF File No. 73 of 1913.

Serial No.

Para 10. It is satisfactory to note the improvement in the method of account keeping in the offices of the Kolar Gold Fields Sanitary Board and Dy Com^r Chitaldrug, Tumkur & Kadur. The passing of the Municipal Account Manual is hoped to minimise irregularities.

It is for orders if this report may be printed along with such orders as may be passed on it.

Comptroller has not yet submitted separate proposals for printing and note referred to in para 5 of last year's order - R 5662 & 7 & Dy 11/4/1913 in spite of several reminders. G.7134-12

The delay in the submission of this case is due to the reference file having been not available because of its submission to Dewan in connection with

Subd for orders & while the Minute reporting 28/4/14. Mee dealt with in Br IV & the papers maybe kept pended to that branch for final

30/4

To Br: IV.

Returned to Br II as desired in the minute notes.

Br II)

Submitted for favour of orders

4/5 5/5 & the appropriate order and the Notification

NOTE—Contn. sheet.

GPE—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat.

G.7 File No. 73 of 1913..

Serial No.

9 Draft for approval is submitted.

10 Orders have to be passed on the point of fixing of the due date for the submission of the annual report. The Comptroller suggests 15th September.

K.31 11/5 OM

SN 12/5

11 Please put up revised draft

12/5 Ue

Orders

12

Revised draft submitted

El.31 13/5 OM

SN 14/5

13 Secy

15/5 Ue

14 M 15/5

Please issue necessary orders. Draft submitted

15 Secy

Clean copy is submitted

15/5

9679 19.8.14

NOTE—Contn. sheet.

GPB—60,000—7-11-15

G. R. S. 12]

General and Revenue Secretariat.

GP File No. 73 of 1913-14.

Serial No.	
4	To The Comptroller to Govt. The Presidents of Bangalore and Mysore City Municipality The Deputy Comrs. of Dts: No. RL. 6048-58. Dt. 20-6-14. Records the Local Audit Report with certain observations

B
28/8/14

NOTE—Contn. sheet.

GPB—60,000—7-11-13

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

4329

L.A.& No. 484.

Enclosures - 16 (Sixteen only)

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 15 - January 1914.

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore

2656

1913-1914
SECTION G.2.
FILE NO. 73-13.
2.

To

K. R. Srinivasa Iyengar ESQ., M.A.,

Secretary to the Government of Mysore,

General and Revenue *Department.*

SIR,

In forwarding herewith the Final Accounts of the District Boards and Municipalities in Mysore for 1912-13, I have the honor to submit the Annual Report on the working of the Local Audit Department, during the 2nd years. The last Annual Report was submitted to Government with the Final Accounts of the Local Funds on the 23rd December 1912. If Government desire that the Annual Report of the Department should be sent in advance of the Final Accounts and as soon as possible, I have no objection to do so. The date for the submission of this report may be fixed as 15th September.

2. Work done.- During the year under report, the accounts for 1911-12 of the following local bodies were audited by the Local Audit Staff:

(a) Local Audit.

8 District Boards' Accounts in the Offices of Presidents.

1 Sanitary Board, Kolar Gold Fields.

8 Presidents, District Municipalities,

2 Presidents of City Municipalities, Bangalore and Mysore.

All the Regulation and Non-Regulation Municipalities in the Bangalore District (1910-11 and 1911-12), the three Regulation Municipalities of Davangere and Harihar (Chitaldrug District) and Chamarajnagar (Mysore District).

Rec.—Gl. 17]

.....Department.

191 4

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,
Secretary to the Govt. of Mysore,
.....*Dept.*

Dated

Despatched 14-1-14

Received

No. 4329 Exps

Subject matter.

Forwarding final accounts of Dt. & Sp Municipalities in Mysore 1912-13

(b) Outside Audit.- Of offices whose expenditure accounts are regularly audited in the Central Office.

(1) Victoria Hospital

(2) Central Jail, Bangalore

(3) Amrut Mahal Department

(4) Government House, Mysore

(5) Medical Stores.

(c) In addition to the above regular work of the Department, the following special audits were also undertaken during the year. The first item of work was undertaken at the instance of the Inspector General of Education and the second under the authority of Government Order No.Fl.1060-1/ S.R.160-11-2 dated 5th September 1912, for which a temporary hand was sanctioned by Government.

(1) Industrial School, Mysore.

(2) Excise Accounts, Bowringpet, and Bangalore Taluks.

3. Establishment. As already reported in para 4 of the last year's report, the establishment of 8 hands sanctioned for the Department was found to be inadequate to cope with the work required to be done by it and pending sanction to my reorganization scheme of the Comptroller's Office (since received), in which provision was made for the addition of two hands, an increase of two was given to the Local Audit Department Staff out of the temporary grant placed at my disposal. The groups of Local Audit were redistributed as follows during the year under review:-

	Old Group.	Present Group.
1. Bangalore Division	Bangalore, Kolar and Tumkur Districts.	Bangalore District including City and the Kolar Gold Fields Sanitary Board.
2. Mysore do.	Mysore and Hassan Districts.	Mysore District including Mysore City and the City Improvement Trust Board.
3. Shimoga do.	Shimoga, Kadur and Chitaldrug.	Shimoga, Chitaldrug, and Hassan.
4. Tumkur do.	---	Tumkur, Kolar & Kadur Districts.
5. Head Quarters do. (Outside Audit)	No change.	

4. Arrears. In order to cope with the arrears left at the commencement of the year 1912-13, additional temporary help was given to the Bangalore group of auditors and in spite of the best endeavours of the Staff, the work of the Department was to some extent in arrears at the close of the 30th June 1913 as indicated below:-

(1)	Bangalore ~~District~~ Division.	Audit of the receipts of the Kolar Gold Fields Sanitary Board for 1911-12 (Since finished)
(2)	Mysore ~~District~~ Division..	Receipts Audit of Mofussil Municipalities excepting Chamarajnagar.
(3)	Shimoga ~~District~~ Division..	Receipt Audit of Mofussil Municipalities in the Shimoga, Hassan and Chitaldrug Districts.
(4)	Tumkur ~~District~~ Division.	Receipt Audit of Mofussil Municipalities in the Tumkur, Kolar and Kadur Districts.

Endeavours will be made to wipe out these arrears during the current year with the revised staff of 8 hands for Local Audit Work and if necessary additional staff will be applied for.

Under the orders of Government Fl.2324-9/G.F.213-08 dated November 1910, constituting the Local Audit Department, the accounts of 202 Major Muzroi Institutions are also required to be annually audited on the spot. But owing to inadequacy of staff the scheme of local audit has not yet been extended to ~~the~~ these accounts. With the experience gained during the two years' working of the department, I have found that the local audit staff requires further strengthening if the Muzrai Accounts are to be subjected to local audit. The expenditure vouchers of the Muzroi Institutions are being regularly audited in the Central Office at present in the same manner as those in Government Departments; but it is necessary to see locally that all the amounts due to the institutions are promptly collected and brought to account, that the Store and other accounts are maintained in order and that the assets and balances, if any, in the books are correct and in existence. On a careful calculation of the staff required for the Muzrai Audit it is found that a further addition of 4 hands is necessary and a separate reference is accordingly made in this connection soliciting the orders of Government.

5. Outside and Special Audit.- Under this head also the staff of two hands sanctioned isinadequate to cope with the work required of it. The work done by the two auditors during the past two years was as follows:-

	1911-12.	1912-13.
Latchman Row	Military Funds (1907-8 to 1909-10).	(1) Medical Stores (1-1-10 to 31-5-12) (2) Imperial Service Transport Corps(1-7-08 to 31-12-12) (3) Amrut Mahal Department (1909-10 to 1912-13) (4) Government House,Mysore (1911-12).
2. Mr. K. Subramanyam	—	
3. C. Kesavachar	Victoria Hospital (1-1-10 to 30-6-11) Imperial Service Regiment (1-7-07 to 30-4-11)	—
4. Govindaraj Mudaliar	Book Depot (1-7-07 to 30-4-11) Government Press (1-7-07 to 28-2-11).	—
5. Setu Row		(5) Industrial School, Mysore. (6) Victoria Hospital, (7) Central Jail,Bangalore.
6. Padmanaba Row	Military Stores (1-7-07 to 31-3-11)	
7. Mr. L.V.Srinivasa Iyengar and M.K.Krishnaswamy Iyengar.	—	(8) Kolar Gold Fields Police (1-7-08 to 30-6-11).
8. M.K. Krishnaswamy Iyengar		(9) Excise Accounts of Bowringpet and Bangalore Taluks.

6. The audit work of the following offices was not taken up during the year.

1. Stamp Superintendent's Office.
2. Stamp Manufactory
3. Stationery Depot
4. Government Press
5. Military Funds
6. Military Stores
7. Imperial Service Regiment
8. Local Service Regiment.

(9) Office of the Inspector General of Police & Stores.

(10) Kolar Gold Fields' Police Office

(11) Government Book Depot

(12) Government Stables.

(13) Mysore City Improvement Trust Board.

Arrangements have however been made during the current year to clear off all the above arrears of work with the help of temporary hands, and if a permanent addition is found to be necessary to cope with the current work, a reference will be made to Government during the next year.

6. The Department continued to be under the immediate control of Mr. B. Srinivasa Iyengar, Assistant Comptroller, who was on tour for 108 days and personally inspected the accounts of the following offices. In the course of his inspection of the accounts of the Mysore City Municipality, misappropriations were noticed by him in the Health Office about which a special report was submitted to Government in this office No.8748/L.A.D. dated 24th June 1913.

(1) Government House, Mysore

(2) President's Office, Bangalore District and Municipal Boards.

(3) Bowringpet Taluk Excise Accounts.

(4) do. District Fund Accounts.

(5) Malur Municipal and District Fund Accounts.

(6) Additional Munsiff's Court, Mysore.

(7) District Funds Accounts, Deputy Commissioner's Office Tumkur.

(8) Municipal Accounts. do. do.

(9) Devarayadrug, Muzrai Institution Accounts.

(10) Deputy Commissioner's Office, Chitaldrug District Fund and Municipal Accounts.

(11) Town Municipal Accounts, Chitaldrug.

(12) Davangere, Municipal and District Fund Accounts.

(13) Accounts of Muzrai Institutions, Yedatore.

(14) Yedatore Municipal Accounts.

(15) do. District Fund Accounts.

(16) Hunsur Municipal Accounts.

(17) Periyapatna do.

(18) Chamarajnagar do.

(19) Chamarajeswara Swamy temple Accounts.

(20) Mysore City Municipality.

(21) Industrial School, Mysore.

(22) President's Office, District Board, Mysore.

7. The plan of work adopted by the Local Audit Department Staff was the same as what was indicated in the last year's report; but I have again to bring to the notice of Government that the objection statements and the audit notes forwarded to the Departmental authorities are not receiving the prompt attention they should. Of the audit notes of 75 offices due to be returned from the Deputy Commissioners prior to the date of Government Order No. Fl. 5662-8/ .F.134-12 dated 11th April 1913 ~~having~~ passing orders on the last year's report, only 47 have been received back up to date with remarks; and I need hardly say that audit will be ineffective if prompt action is not taken to rectify the defects pointed out. A list of the audit notes of the accounts of 1910-11 still pending with the Deputy Commissioners is attached Vide Appendex A.

8. Embezzlements. Serious cases of misappropriation of Municipal funds were noticed by the Local Audit Staff during the year under report, as indicated below:-

(1) The first was in the Nelamangala Municipality, where Mohatarfa taxes to the extent of Rs.266-4-11 cclected were misappropriated by Shanbogue Kapanipathiah who seems to have absconded. It is reported that out of the embezzled amount, Rs.180/ has been received from his relatives and that the balance due viz., Rs.86-4-11 will be adjusted out of the commission of Rs.107-14-8 due to the Shanbogue for the years 1911-12 & 1912-13.

(2) The next important case was in the Mysore City Municipal Health Office, where the Head Clerk, N. Basappa, fraudulently kept with himself various sums of money amounting to

Rs.1,251-4-4, for periods extending to over two years in some cases (Vide statement B).

(3) The third case was reported from the Mysore District in some of the Municipalities of which Octroi and Mohatarfa Collections amounting to Rs.120-5-9 (Vide Appendix G) were left out of account; the Shanbogue of the Hunsur Municipality who was responsible for two thirds of the amount was ordered to be prosecuted and the clerk who dealt with the Octroi Accounts of the Municipality was dismissed.

In all these cases the irregularities were mainly due to want of proper supervision on the part of the Vice Presidents of the work of the officials at fault and could have been prevented or at all events detected soon after commission by observance of the prescribed rules.

9. The other important defects and irregularities noticed in the course of audit of local fund accounts are mentioned below:

(1) Overpayments on account of establishment and other charges amounting to Rs.817-10-9, as per details furnished in Appendix C.

(2) Short collections of receipts and short remittances to Treasury of various small amounts aggregating Rs.850-14-3 as detailed in Appendix D.

(3) Utilisation of departmental receipts for departmental expenditure contrary to the provisions of Article 1, Civil Account Code and para 572 of the Mysore Treasury Manual, as detailed in Appendix E.

(4) Omissions of demand, incorrect preparation of Bakipatti, failure to take prompt action in recovering the dues resulting in loss of Municipal revenue to the extent of Rs. ~~160-10-6~~ 957-5-2, Vide Appendix F.

9. The several irregularities which require to be noticed owing to their existence generally in all the President's Offices are:-

(1) Large numbers of payees' receipts and bills on which payments were made were wanting. This defect which appears at

at first sight to be a formal one may involve cosiderable loss or waste of public funds if effective steps are not taken to obtain vouchers and payees' receipts and produce them for audit.

(2) Cheques were signed by any Assistant Commissioner for the President, without proper deligation of the function under due safeguards.

(3) Cheques drawn in payment of Public Works and other claims were not in favor of actual payees themselves, but in favor of Amildars, who cashed them and kept the money in amanath pending the presentation of the claimants.

(4) Almost the whole outlay on Public Works was incurred in the last month of the year and cheques were often drawn befor the 30th June to avoid lapse of grant. Final payments on public works were found to have been made in a large number of instances without obtaining completion certificates.

(5) The duplicate challans for remittances made to treasuries on account of District Funds were not received regularly in the office of the District Board nor was the Cash Book regularly written up and balanced and agreed with the Treasury Pass Book and the accounts of District Boards were not regularly placed before the Finance Committee for review and approval.

(6) In a large number of minor Municipalities no Cash Book was maintained and even in those where it was maintained no attempt was made to show correct balances in favor of the Municipality.

(7) Except in the Districts of Mysore, Chitaldrug and Kadur, Sub Divisional Assistant Commissioners were not empowered to exercise the powers of Presidents of Regulation Municipalities within the Sub Divisions and the Deputy Commissioners continued to exercise all the powers of the Presidents under the Municipal Regulation. The orders of Government contained in the Government Order of 22nd September 1908 were not given effect to except in the said 3 Districts of Mysore, Chitaldrug and Kadur.

General Remarks.

10. All the District Board Offices have now been visited by the Local Audit Staff and the Offices of the Presidents, Municipal Boards, Kolar and the Sanitary Board, Kolar Gold Fields twice: and it is seen that in the latter offices there has generally been some improvement in the method of account keeping. The office in which the improvement is most marked is that of the Kolar Gold Fields' Sanitary Board, and Chitaldrug, Tumkur and Kadur Deputy Commissioners' Offices come next. In the other Districts, most of the defects noticed in the last annual report continued during the year under review.

The Municipal Account Manual having now been sanctioned by Government, the Municipal Councils have for their guidance a clear system of accounts and it only remains for them to overhaul at a very early date, the accounts and registers maintained in their offices on the lines suggested. In so doing they will have, of course, the ready help of the Local Audit Staff wherever it is considered necessary.

I have the honor to be,

Sir,

Your most obedient servant,

For Comptroller.

S.A.I.

8/1/14

A

Appendix A

Enclosure to Ll 2

Statement showing the audit notes of the accounts of 1910-11 Still pending with the Deputy Commissioners of Districts.

District	Name of office.	Date on which the audit note was sent to the President.	Remarks.
Kolar District	Superintendent of Police Kolar Gold Fields	7-11-1912	✓
Shimoga "	(1) Shimoga Town Municipality	15-12-11	✓
	(2) Sagar "	19-2-12	✓
	3) Shikarpur "	10-1-12	✓
	4) Chennagiri "	10-1-12	✓
	5) Resident's Office	21-2-12	✓
Dharwar Dist.	1) Gubbi	14-8-11	✓
	2) Madagiri	17-7-11	✓
	3) Koratagiri	21-2-12	✓
Kadur	(4) Chickamagalur Municipality	4-9-12	✓ Since received.
	(2) Vedavathy	21-9-12	✓
Mysore do	1) Seringapatam	29-8-12	✓
	2) Seven Rocks	19-8-12	✓
	3) Krishnarajpet	27-6-12	✓
	4) Bannur	7-10-12	✓
	5) Melkote	31-10-12	✓
	6) Talakad	30-7-12	✓
	7) T. Narsipur	19-8-12	✓
	8) Nanjangud	30-7-12	✓
	9) Mandya	— do —	✓
	10) Yedatore	15-11-12	✓
	11) Malavalli	7-11-12	✓

Encl 6 to 12 — B Appendix B.

Statement Shewing the Amounts that Came into the possession of V. Basavappah Head Clerk Health Department Mysore city but were kept back for a long time without being disposed of in time

Serial No,	Amount			Particulars.	Date of Receipt	Date of disposal	Remarks.
1.	8	-	-	Increment due to Venkata Subramanyam, Sanitary Peon	4-1-12	22-7-13.	Remitted to him by money order
2	21	"	-	Cost of rat traps supplied by Frontier Iron and Iron works, Rawalpindi and Jallandar	6-12-09	14-10-12	— do —
3.	101	12	2	Cost of bamboo supplied by the Forest Department Mysore Div.	25-5-12	30-6-13	Sent to the District Forest Officer
4.	80	10	3.	Cost of Red materials supplied by do	about March 1912	do	— do —
5	"	12	5	Pay for two days in October 1910 declined in favour of Venkatasamy Male warder, Isolation Hospital, Mysore	16-8-11	22-7-13	Remitted to the Municipal office.
6	" (in Stamps)	4	6.	Being the amount drawn from the Health Officer, Bangalore as balance left out of Rs 20/- sent to him on account of Cost of rat traps supplied-	25-7-11	26-7-13	— do — (in Stamps)
7	109	"	-	Being the undisbursed amount left out of Rs 547/- drawn in June 1911 for payment of Rewards to Sweepers employed on the occassion of H.H. the Yuvaraja's wedding	30-6-11	9-6-13.	— do —
8	382	"	"	Sale proceeds a Steam Jacket sold by public auction	"	do	— do —
9	8	-	-	Bonvial Charges drawn-	About the month of March 1911	16-6-13	— do —

10	11	1	6	Being the Cost of dust bins, supplied to the Head Master Mahatma Ranges College Mysore	27-11-12 Rs 5-8-7. Abdul Zibe 19/3	16-6-13	Remitted the Municipal Office	
11	178	"	"	Cost of hand Carts supplied to the Conservancy Department of the Health Office by Messrs Parmar & Co.	Rs 5-8-9 drawn in June 11	do	do	
12	54	5	-	Undisbursed pay of Sweepers & Stable Servants amount deducted Carman	drawn in May 1913	do	do	
13	2	-	-	Insurance premium Recovered from Rangswamy Vaccinator for May and June 1912.	June 2 July 1912	do	do	
14	1	4	-	Amount Recovered for a old bucket	May 13	do	do	
15	5	5	2	Pay of Mambo Lamy for November & December 12	Dec 1912 & Jan 13	do	do	
16	25	-	-	Brahmin Contractors deposit amount.	Jan 08	do	do	
17	5	-	-	Marshall Varuna Powda's deposit amount		do	do	
18	9	12	5	Municipal House tax Recovered from the Servants	Abdul Rahman 13	do	do	
19	16	-	-	Being the undisbursed amount of Rs 54/- reported against my absence	30-6-11	do	do	
20	1	8	-	Sale proceeds of Kerosine oil Empty tins		16-6-13	Remitted to Municipal Office	
21	1	"	"	Being the Municipal horse tax Recovered from Abdul Rahman Conservancy Peon	July 08	do	do	
22	10	4	11	Amount Remaining to be accounted for	not known	do	do	
23	218	10	-	Cost of Vaccine lymph Supplied by the Superintendent Government Vaccine Institute -	September 1912	9-6-13	do	
Total	1251	4	4					

J/9/14

Signed L.V. Srinivasa Iyengar
Local Auditor
Mysore District Division
Rs 8-14-12

Encl. No 2 Appendix C C

Statement showing the disbursements on account of Establishment and Other Charges objected to for recovery by the L.A.D. Staff during the year 1912-13.

District	Name of Office	Establishment.			Contingencies			Public Works.			Other items			Total			Remarks.
Bangalore.	Kankanhalli Municipality				6	7	6							6	7	6	Common pound to Shanbhogue on account of duty not collected by him
"	Magadi "				2	15	7	3	7	6				6	7	1	
"	Nosakote. "					5	3								5	3	
Chikkaballapur	Davangere. "	15						2	13	7				17	13	7	
"	Chikkaballapur Board Office	30	1	9	65	14	10	5			62	7	2	163	7	9	* Debitable to medical department ⊙ debitable to Land Revenue.
"	Nandidrug Municipality											2	6		2	6	
Kolar do	Kolar Gold Fields Sanitary Board Office	12	13	3				1	9	1				14	6	4	
"	District Board Office	41	9	10		10	6							43	4	4	
"	Chikkaballapur Local and Dist. Bd.							3	12					3	12		
"	Gudibanda							1	9					1	9		
"	Mulbagal.	1	7	2										1	7	2	
"	Bowringpet		5	2											5	2	
"	Chintamani		1	6											1	6	
"	Chikkaballapur	3	3	8										3	3	8	
"	Kolar Town Municipality							2	1	4				7	2	1	4
Tumkur do	Tumkur Town Municipality	57	6	7													

| | | |

Encl to Sl 2

Appendix D

Statement Showing Short Collections of Receipts & Short Remittances to Treasury of Various small amounts discovered by the L.A.D. Staff during 1912-13.

Districts	Name of Office or Municipality	Octroi			Pound			Mohatarfa			Short Remittance			Total			Remarks.
Bangalore.	Chennapatam.	"	4	3	"	5	-	"	"	-	"	"	-	"	9	3	
	Closepet.	"	4	2	"	4	-	"	11	-	"	"	-	1	3	2	
	Magadi	"	3	4	"	6	-	"	8	-	"	"	-	1	1	4	
	Nelamangala	1	8	6				266	4	11			-	267	13	5	
	Doddaballapur	2	4	7	"	14	-							3	2	7	
	Devanahully								5	-			-	"	5	-	
	Vadigenahully	5	5	10				5	10				-	10	15	10	
	Hoskote	2	12	10										2	12	10	
Kolar.	Gyarkunta								2	6	"	"	"	"	2	6	
	Mulbagal	"	"	"	"	"	"	17	14	4	"	"	"	17	14	4	
	Siddlaghatta	"	"	"	"	"	"	37	4	-	"	"	"	37	4	-	
	Bowringpet	"	"	"	"	"	"	71	15	6	"	"	"	71	15	6	
	Chintamani	"	"	"	"	"	"	39	"	-	"	"	"	39	"	-	
Tumkur.	Tumkur Town Municipality	"	"	"	1	6	-	"	"	"	"	"	"	1	6	-	
	Chickanayakanhally	"	"	"	"	"	"	17	-	-	"	"	"	17	-	-	
	Gubbi	"	"	"	"	"	"	78	1	2	"	"	"	78	1	2	
	Tiptur	"	"	"	"	"	"	81	8	-	"	"	"	81	8	-	
	Sira	"	"	"	"	"	"	25	-	-	"	"	"	25	-	-	
Chennapatna	Chennapatna Town Municipality	6	14	8	"	"	"							6			

| | | |

Mul. 582 Appendix E.

Statement showing the utilisation of departmental re for departmental expenditure
contrary to the provisions of article 1 civil Account Co d other irregularities

Name of Office	Particulars	Amount			Remarks
Health Office, Mysore city	Sale proceeds of empty tins received from the Hospital Asst.				
Heggadevankote	Isolation Hospital, Mysore, on 14/7/1911	2	0	0	
Health Office, Mysore city	Feeding and watering charges of cattle realized by the Sale of cattle by auction	2	4	0	
	Undisbursed pay of totis of the Bangalore city Municipality sent to Mysore in June 1910 for special duty on the occasion of H. H. the Yuvaraja's marriage which was sent to the Health Officer with No 712 dated 21.2.1911 utilized for contingent expenditure instead of being refunded to Treasury	5	5	4	

Assistant Comptroller

Appendix F Encl to Sl 24

Statement showing omission of demand resulting in loss of revenue to the Municipality referred to in para A of the report

Name of office	Particulars				Amount		
	Mohalla	Door No	Name	Nature of tax			
Mysore City Municipality	Lashkar I	847	Sreenivasa Iyengar	Building tax	"	8	"
	"	621	Seshadri Iyengar	do	"	8	"
	"	649	Padmarajiah	do	"	8	"
	"	806	Basavalingappa	do	1	"	"
	Lashkar II	1873	Kara Ranziah	do	"	14	"
				General water-tax	"	8	5
	"	1/1840	Darji Venkata Row	do	"	14	"
					"	8	5
	"	2312	Abdulla Sab	do	"	14	"
					"	8	5
	"	1/1729	Gulam Mohadin Sab	do	"	12	6
					"	7	2
	Krishnaraja Mohalla II	851	Thirumalachar	Vacant land tax			
	"	852	Dafedar Ramiah	do			
	"	853	Lalasab Karimsab	do			
	"	859	Ramaraju	do			
	Mandi I	111	Balaram Hyder	do			
		475	Nagamma				
		34	Mahomed Yusuf Sab				
	Chamarajapuram	203					

			cess.		
Magadi Municipality	Omissions in the bakki patties			19	2
Vadagenahalli "	do			29	14 1
Doskote "	do			20	
Anekal "	do			43	
Attibele Union	do			39	15 8
Doddballapur Municipality	Balance still remaining unadjusted out of the advance of Rs 1595-14-6 made by the Municipality in 1906 to the townspeople to rebuild their houses which suffered damage during the heavy rains of 1904 - Vide G.O. No 3792-4 dy 4-6-04 - repayable in 5 equal yearly instalments. According to the G.O. the whole amount should have been recovered before the 30th June 12 but on that date a sum of Rs. 790-10-6 still remained unadjusted. Beyond issuing notice of demand just as in the case of Nokatarpa defaulters no further steps were taken to recover this amount	2769-02		790	10 6
				951	5 2

Asst. Comptr.

Appendix G Encl. 65-4

Statement showing the names of Municipalities in and the heads under which amounts were collected levied for the account during the year 1913-14.

Name of Municipality	Name of account. Octroi	Mohataraf	Pounds.	Total
Chamarajanagar	" " "	6 8.	" " "	6 8.
Gundlupet	6 12.	" " "	" " "	6 12.
Periyapatam	1 9 10	" " "	" " "	1 9 10
Nanjanagud	21 - .	82 3 11	" "	103 3 11
Heggadadevankote	" " "	" " "	2 4.	2 4.
Total	29 5 10.	88 11 11	2 4.	120 5 9

(Signed) L.V. Seshiengar
Senior Local Auditor
31-8-1913. Mysore Division

29/9/14

Review on the Local Audit Department Report.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

Letter No.4329/T.A.D.484 dated 15th January 1914, from the Comptroller, submitting the annual report on the working of the Local Audit Department for the year 1912-13.

Order thereon No.

Dated Bangalore, 20 June 1914.

R e c o r d e d .

2. Government note with satisfaction that the outturn of the work of the Local Audit Department during the year 1912-13 compares favourably with that of the previous year. The Comptroller's assurance about clearing off the arrears of work with the help of temporary hands, is also noted.

3. It is, however, disappointing to observe that there is still cause for complaint by the Comptroller that the Presidents of Local Boards and other authorities do not ~~promptly~~ pay sufficient attention to the objection statements and audit notes forwarded to them. The Deputy Commissioners of Districts should make proper arrangements to ensure that the objections raised by the Comptroller are promptly attended to.

4. Instances of serious embezzlements and minor incidents of culpable negligence resulting in loss of money and violation of account rules have been discovered and traced to ~~the~~ want of supervision on the part of the Vice-Presidents concerned. Government trust that greater vigilance will be exercised in future.

5. It is hoped that the issue of the Municipal Manual will place the rules in a simple form ~~before those concerned~~ and will tend to minimise the irregularities.

Financial Secretary to Govt.

To

The Comptroller, Mysore Government.

The Presidents of Bangalore and Mysore City Municipalities.

The Deputy Commissioners of Districts.

M.L.

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1/2 margin

Review on the Local Audit Dept report.

G.R.S. 28]

Clean copy of the approved draft

File No. 73-13
Serial No.

Diary No. of letter replied to 2696.

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 191 .

READ—

Letter no. 4329/J.AD. 484 dy 15th January 1914 from the Comptroller, submitting the annual report on the working of the Local Audit Dept for the year 1912-13.

Date of issue

Signed by

ORDER THEREON.—No.

Recorded.

2. Govt note with satisfaction that the outturn of the work of the Local Audit Dept during the year 1912-13. Compares favourably with that of the

over.

SUBJECT.

GPB—50,000—1-12-12

previous year. The Comptroller's assurance about clearing off the arrears of work with the help of temporary hands, is also noted.

3. It is, however, disappointing to observe that there is still cause for Comptroller's complaint by the Comptroller to complain that the Presidents of Local Boards (Funds) and other authorities do not promptly pay sufficient attention attend to the objection statements and audit notes forwarded to them. The Dy. Comrs of Districts should make such arrangements as will lead to the objections raised by the Comptroller being promptly attended to. and the audit notes should be returned with proper replies without undue delay.

4. Instances of serious embezzlements and minor incidents of culpable neglect resulting in loss of money and violations of account rules have been discovered and traced to the want of supervision on the part of the Vice-Presidents Concerned. It is hoped that greater vigilance will be exercised in future.

5. It is hoped that the passing of the municipal account manual will place the rules in a simple

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

[The rough draft has been initialled by the Hl Secy]

form before those Concerned and will tend to minimise irregularities

Hl Secretary.

4/85 Hlg

The Comptroller

" Presidents of Bangalore and Mysore City Municipalities

" DY Comrs & DCs.

H.31 18/5/14 SN

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial (General Finance), dated 20th June 1914.

READ—

Letter No. 4329—T. A. D. 484, dated 15th January 1914, from the Comptroller, submitting the annual Report on the working of the Local Audit Department for the year 1912-13.

No. FL. 6048-58—G. F. 73-13-4, DATED BANGALORE, 20TH JUNE 1914.

ORDER THEREON.—Recorded.

2. Government note with satisfaction that the outturn of the work of the Local Audit Department during the year 1912-13 compares favourably with that of the previous year. The Comptroller's assurance about clearing off the arrears of work with the help of temporary hands is also noted.

3. It is, however, disappointing to observe that there is still cause for complaint by the Comptroller that the Presidents of Local Boards and other authorities do not pay sufficient attention to the objection statements and audit notes forwarded to them. The Deputy Commissioners of Districts should make proper arrangements to ensure that the objections raised by the Comptroller are promptly attended to.

4. Instances of serious embezzlements and minor incidents of culpable negligence resulting in loss of money and violation of account rules have been discovered and traced to want of supervision on the part of the Vice-Presidents concerned. Government trust that greater vigilance will be exercised in future.

5. It is hoped that the issue of the Municipal Manual will place the rules in a simple form and will tend to minimise the irregularities.

J. S. CHAKRAVARTI,
Financial Secretary to Government.

To—The Comptroller, Mysore Government.
The Presidents of Bangalore and Mysore City Municipalities.
The Deputy Commissioners of Districts.

Exd.—C. R.

1913-14

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(GENERAL FINANCE)

PROCEEDINGS

Dated 20th June 1914

No. Fl. 6048-58
G. F. 73-13-4

Records with certain observations the
nnual Report on the working of the Local
Audit Department for 1912-13.

GPB—27-6-14—200